

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

MARTIN J. WALSH, Secretary of	:	CIVIL ACTION
Labor, United States Department of	:	
Labor	:	
	:	
v.	:	
	:	
JOHN J. KORESKO, V, JEANNE	:	
BONNEY, PENN-MONT BENEFIT	:	
SERVICES, INC., KORESKO &		NO. 09-988
ASSOCIATES, P.C., REGIONAL	:	
EMPLOYERS ASSURANCE	:	
LEAGUES VOLUNTARY	:	
EMPLOYEES' BENEFICIARY		
ASSOCIATION TRUST, AND SINGLE		
EMPLOYER WELFARE BENEFIT	:	
TRUST	:	

JUDGMENT ORDER

AND NOW, this 18th day of August 2021, upon consideration of the Order of the Honorable Mary A. McLaughlin entering judgment in favor of Plaintiff against the Koresko Defendants¹ in the amount of \$38,337,540.89 (Doc. 1198), the Orders appointing the forensic accountant and trustee (Docs. 1240 and 1242), engaging Nevisian counsel to research and consummate real estate transactions on the Trusts' behalf (Docs. 1484 and 1600), requiring the valuation of the insurance policies (Docs. 1417, 1484, 1509), and approving certain counsel fees directly accountable to defending an arbitration

¹ The Koresko Defendants, as defined by Judge McLaughlin for the purposes of the money judgment, are John J. Koresko, V, PennMont Benefit Services, Inc., Koresko & Associates, P.C., Koresko Law Firm, P.C., and Penn Public Trust. Perez v. Koresko, 86 F. Supp.3d 293, 299 n.2 (E.D. Pa. 2015).

award (Docs. 1916 and 1923), all of these costs to be borne by the Koresko Defendants, **IT IS HEREBY ORDERED** that the March 13, 2015 Judgment and Order (Doc. 1149), amended on May 13, 2015 (Doc. 1198), is further amended to include the costs previously ordered to be borne by the Koresko Defendants, resulting in an increase in the Koresko Defendants' liability by \$3,998,824.73, consistent with the attached spreadsheet, for a total of \$42,336,365.62.² Each party shall bear its own costs and fees in connection with this action, except as ordered above or in previous orders of the court. The Court directs entry of this Order as a Final Order pursuant to Federal Rule of Civil Procedure 54. The Court will not retain jurisdiction of this action and the Clerk of Court is directed to **CLOSE** the case.

BY THE COURT:

/s/Wendy Beetlestone, J.

WENDY BEETLESTONE, J.

² Of this amount, \$19,987,362.16 was satisfied by the court's seizure of ten bank accounts into which the defendants diverted Trust assets. (Doc. 1149 ¶ 1(a)).

	Marcum	Wilmington	EDM
July 1, 2015	\$ 15,574.00		
August 1, 2015	\$ 147,535.39		
September 1, 2015	\$ 105,743.25		
October 1, 2015	\$ 120,634.15		\$ 375.44
November 1, 2015	\$ 42,668.00		\$ 375.44
December 1, 2015	\$ 66,561.00	\$ 7,142.23	\$ 375.44
January 1, 2016	\$ 137,828.98		\$ 375.44
February 1, 2016	\$ 132,138.00		\$ 375.44
March 1, 2016	\$ 167,243.81	\$ 34,372.98	\$ 375.44
April 1, 2016	\$ 102,048.00		\$ 375.44
May 1, 2016	\$ 88,053.50		\$ 375.44
June 1, 2016	\$ 81,747.94	\$ 33,714.12	\$ 375.44
July 1, 2016	\$ 67,849.11		\$ 375.44
August 1, 2016	\$ 28,660.00		\$ 375.44
September 1, 2016	\$ 43,636.00	\$ 40,879.00	\$ 375.44
October 1, 2016	\$ 47,714.50		\$ 375.44
November 1, 2016	\$ 30,819.50		\$ 375.44
December 1, 2016	\$ 17,167.00	\$ 35,759.63	\$ 375.44
January 1, 2017	\$ 44,901.00		\$ 375.44
February 1, 2017	\$ 67,977.00		\$ 375.44
March 1, 2017	\$ 120,574.00	\$ 33,141.52	\$ 375.44
April 1, 2017	\$ 95,844.00		\$ 375.44
May 1, 2017	\$ 119,687.50		\$ 375.44
June 1, 2017	\$ 125,280.00	\$ 30,761.38	\$ 375.44
July 1, 2017	\$ 63,174.00		\$ 375.44
August 1, 2017	\$ 59,460.63		\$ 375.44
September 1, 2017	\$ 93,136.95	\$ 33,423.78	\$ 375.44
October 1, 2017	\$ 106,991.38		\$ 375.44
November 1, 2017	\$ 71,153.35		\$ 375.44
December 1, 2017	\$ 31,765.76	\$ 34,816.98	\$ 375.44
January 1, 2018	\$ 81,085.54		\$ 375.44
February 1, 2018	\$ 53,979.00		\$ 375.44
March 1, 2018	\$ 40,815.55	\$ 33,868.50	
April 1, 2018	\$ 66,168.00		\$ 945.50
May 1, 2018	\$ 57,351.00		\$ 375.44
June 1, 2018	\$ 63,047.00	\$ 25,837.54	
July 1, 2018	\$ 106,881.88		
August 1, 2018	\$ 26,941.88		
September 1, 2018	\$ 11,238.00	\$ 4,738.00	
October 1, 2018	\$ 13,289.00		
November 1, 2018	\$ 10,512.00		
December 1, 2018	\$ 10,218.00	\$ 11,651.90	
January 1, 2019	\$ 8,244.00		
February 1, 2019	\$ 7,085.93		
March 1, 2019	\$ 12,689.93	\$ 10,856.04	
April 1, 2019	\$ 16,191.00		

May 1, 2019	\$ 2,790.90		
June 1, 2019	\$ 2,603.73	\$ 10,909.60	
July 1, 2019	\$ 750.50		
August 1, 2019	\$ 3,763.50		
September 1, 2019	\$ 2,490.00	\$ 10,929.52	
October 1, 2019	\$ 15,780.00		
November 1, 2019	\$ 3,806.00		
December 1, 2019	\$ 1,870.00	\$ 10,897.46	
January 1, 2020	\$ 1,908.00		
February 1, 2020	\$ 1,740.00		
March 1, 2020	\$ 9,940.00	\$ 10,858.64	
April 1, 2020	\$ 10,924.00		
May 1, 2020	\$ 42,972.00		
June 1, 2020	\$ 10,986.00	\$ 10,858.08	
July 1, 2020	\$ 27,932.00		
August 1, 2020	\$ 26,776.00		
September 1, 2020	\$ 6,626.00	\$ 10,788.54	
October 1, 2020	\$ 3,334.00		
November 1, 2020	\$ 8,800.00		
December 1, 2020	\$ 25,992.00		
Final Bill	\$ 70,000.00	\$ 11,877.33	
 total	\$ 3,311,090.04	\$ 448,082.77	\$ 12,208.70
	Doc. 1240	Doc. 1242 ¶ 17	

Policy Valuation

Nevisian Counsel

Langlais Fees

\$ 5,850.00
\$ 10,125.00 \$ 10,855.50

\$ 60,525.00

\$ 7,585.00

\$	126,156.05
\$	6,346.67

\$ 76,500.00	\$ 18,440.50	\$ 132,502.72	\$ 3,998,824.73
Docs. 1417, 1484 & 1509	Docs 1484 & 1600	Docs 1916 & 1923	